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Dear Clients and Friends:

Thank you for your business in 2011. It has been a pleasure helping you reach your goals. We are grateful for good clients like you, who make our work satisfying and enjoyable. May the new year usher a new dawn of success, happiness, joy and fulfillment of each and every dream. We look forward to working with you in 2012, and contributing to your success.

Sincerely,

John L. Maier, Jr., and your friends at Sweet & Maier, S.C.

Congratulations To Gordy's For All Your Corporate Success And Community Support

As an attorney, I like to think that my clients learn from me, and benefit from my advice. Many times, however, I find myself learning from my clients. And in the case of Gordy's Lake Front Marine, Inc. of Fontana, Wisconsin, I would have no hesitation in signing a sworn affidavit affirming that Gordy's serves as a model to me of not only how to run a business, but how to be a good corporate citizen.



The Whowell Family

Just a few weeks ago, members of the Whowell Family, representing Gordy's, were honored at a black-tie affair held at the Gaylord Palms Resort and Convention Center in Orlando, Florida. The celebration was to honor the Top 100 Dealers, as selected by Boating Industry Magazine, an 83 year old publication which is regarded as the most authoritative and widely respected magazine serving the marine industry. And when the "dust settled" on the selection process, Gordy's found itself at Number 3 on the list that included the top one hundred dealers, chosen from the many marine dealerships located throughout the United

States and Canada. Gordy's is a family owned business, begun in 1955 by Gordon "Gordy" Whowell, whom I had the privilege and fun of getting to know. Now, 3-generations later, the company consists of its marina, a boat sales, storage, rental and service business, a ski and wakeboard school, a retail store, and even a full service restaurant—The Boat House Bar & Restaurant and the Cobalt Lounge.

Years ago, the Whowell Family established a corporate culture that stands strongly for giving back to the community, and over the years, Gordy's has supported local community activities, charities and those less fortunate through volunteerism, fund raising and donations. In addition to monetary gifts made annually to many organizations, including local churches, schools, water safety patrol, and clubs, Gordy's donated over 30 acres of land to the Geneva Lake Conservancy, and its business facilities are models to landscape beautification.

So, my hat is off to all of you who are members of the "Gordy's family." That includes not only the members of the Whowell Family, but also to everyone who has the good luck to work for, and with, Gordy's in each of its business, family and societal efforts. Your example is much appreciated. Congratulations to you for your recent award, and continued good luck to you in the coming years.

Dear God:

For 2012, all I ask for is a big fat bank account and a slim body. Please do not mix up the two like you did last year.

Amen



Our Friend, the Codicil



No, this bird is not a codicil. A codicil is an appendage to a will that adds to or modifies something in the will. For example, if you want to change the personal representative named in your will, you can do so with a codicil. If you want to add the name of someone to receive a bequest, you can use a codicil. If you want

to delete the name of someone, a codicil will work fine.

1. **Codicils are effective**—They do the job. They are just as legal and binding as the main document. For example, some of our clients may want to add a relative to their wills and others may want to adjust the amount they had previously decided to give. In either case, this can be done effectively through a codicil.

2. **Codicils are inexpensive**—You would probably be surprised to learn the relatively low cost of a codicil. It is considerably less than the expense of drafting an entire will. A quick call to Sweet & Maier, SC will tell you just how reasonable this service is compared to other estate planning documents.
3. **Codicils are easy**—The codicil presents an easy way for our clients to include anyone in their estate plans. It's not necessary to go through the time and expense of redoing the entire will: all it takes is the creation of a brief legal document that is then stored in a safe place with the will.

If you would like more information about wills and codicils contact John L. Maier, Jr. at **262-723-5480**

New Legal Tools for Parents: Delegation of Parental Authority Though a Power of Attorney

Parents in Wisconsin have just been given some new legal tools to help them out in the right situation. What if you and your wife were going to be away for a few weeks, and needed to leave your children with a caretaker? You want the caretaker to be legally able to see to their school, medical and other needs? But how do you do that?

Just a few weeks ago, Governor Walker signed legislation that allows parents with legal custody of their child to delegate their parental authority to a third party (an "agent") through a power of attorney ("POA"). The POA will give the agent the legal authority to act for your children in situations where the agent will need to work with your children's school authorities, or need to seek medical care for them. For example: My neighbor's wife was killed a few years ago in a car accident, and now he is the only surviving parent. His employer wants to send him out of the country for the next 8 months on a job in Germany. He has asked his sister to take care of his 7 and 8 year old boys while he is away. This POA will give

his sister the legal authority to act for him. In addition to a situation like this one, parents who are facing long term rehabilitation care, hospitalization, are in the military, or have been sentenced to serve jail time, may also find the POA a good alternative while they are going to be away from home.

There are limits to the new law — for example, the delegation may not exceed one year, the POA may not be used to place a child in a foster home or group home, and both parents must sign if both have legal custody.

I've prepared a summary of the important features of this new legislation, and have included a copy of the form found in the new law. You can find it on our website (www.wisclaw.com) or e-mail me and I will forward a copy to you.

John L. Maier Jr.

jmaier@wisclaw.com





John L. Maier, Jr. Selected as a Wisconsin Super Lawyer and Inclusion in The Best Lawyers in America List

The Elkhorn law firm Sweet & Maier, S.C is pleased to announce that John L. Maier, Jr., again this year, has been selected for inclusion in the 2012 edition of *Wisconsin Super Lawyers* and *The Best Lawyers in America*. *Super Lawyers* is a rating service of outstanding lawyers from more than 70 practice areas who have attained a high-degree of peer recognition and professional achievement. The selection process is multi-phased and includes independent research, peer nominations and peer evaluations.

The Best Lawyers in America compiles lists of outstanding attorneys by conducting exhaustive and rigorous peer-review surveys in which thousands of leading lawyers confidentially evaluate their professional peers. Being named one of the *Best Lawyers* is widely regarded by both clients and legal professionals as a singular honor. For three decades, *Best Lawyer* lists have been referred to as, "the most respected of the profession, the media and the public as being the most reliable, unbiased source of legal referrals anywhere."

John has practiced law for over 35 years, and continues to operate under the banner Sweet & Maier, S.C., on North Church Street in Elkhorn. The practice concentrates in real estate, environmental, business, estate planning and probate law.

Upon hearing the news, John commented: "I am humbled by the recognition, and look forward to continuing to help our clients achieve their dreams."

John provides legal services throughout Wisconsin and Northern Illinois, and prides himself on small town personal service, coupled with the technical expertise developed over years of practice. The Firm maintains a Website at www.wisclaw.com.

Over Assessed?

How Do You Appeal Your Property Tax Assessment



The overall value of real estate in the United States has declined by over 30% since the peak in real estate prices, which occurred in 2006. Property owners in Wisconsin have not been exempted from the loss in value, and real estate prices are not expected to return to 2006 levels anytime soon.

Since real estate taxes are calculated based upon the assessed value of one's property, those owners have paid ever increasing attention to what the local tax assessors are saying about the value of their property. And, the fact that there has been a decline in property value has let to a reported increase in the number of taxpayers challenging their property tax assessments – not only in Wisconsin, but nationwide.

Attorney John L. Maier, Jr. addressed the assembled members of the Walworth County Bar Association at its December meeting, and presented a talk on

"Wisconsin Real Property Assessment Appeals." During his seminar, Maier addressed methods available to property owners of both informally, and formally, seeking a reduction where property is over-assessed.

Attorney Maier reminded the attorneys in attendance that January 1 of each year is the date specified by law for purposes of establishing the assessed value of each property in Wisconsin. So, now is the time to take a look at the value which has been set for your property, and if you believe it is too high, it is never too early to begin to work on having the tax assessment lowered.

Maier has had tax assessment cases at all stages of appeal throughout his career, including one case that involved The Abbey Resort, that went all the way to the Wisconsin Supreme Court. A copy of John's outline is available on the Firm's website: www.wisclaw.com.

Alert To Employers!

Social Security “No Match” Letters Are Back

It has been 5 years since the Social Security Administration (“SSA”) has sent out notices to employers advising them that an employee’s name or social security number did not match their records. But the practice of writing or calling has now been resumed. The SSA sends out a separate notice for each employee for whom there is no match with its database. The letter is not sent to accuse anyone of any intentional wrongdoing on either the part of the employer or the employee, nor is it a basis for the employer to take adverse action against the employee. There are many possible reasons for the “no match” situation – including input errors by the SSA, reporting errors by the employer or employee, identify theft, etc.

You, as an employer, should notify the employee, and review their reporting information with them to ensure that the employee’s name and SSN are correctly shown on the documents. If there has been an error, correction can be made via use of a form W-2c. If the employer’s records match what the employee has reported, then the employee should be instructed to contact the SSA to correct any problems with the employee’s SSN or SSA record. The employer should then follow up to monitor the employee’s progress in correcting the record.



The SSA requires that employers provide employees with a “reasonable period of time” to resolve issues related to a no-match letter, but, unfortunately, there is no definition from the government concerning what a “reasonable period of time” is. For now, a period of at least 120 days is recommended before an employer takes any adverse action.

In today’s world, there is a lot of SSN fraud, and identity theft and fortunately, there are many steps that employers can take to verify electronically employee’s names and SSN’s against SSA records. If you run into such a problem, feel free to contact us for further help and information.

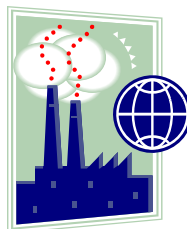
Today’s Lesson in Legalese – “Force Majeure”

You deal with leases, promissory notes, mortgages and all sorts of other contracts and other documents every day, and you often wonder “Why do they need to be so long?” The answer is that there are a lot of clauses in contracts which are sometimes referred to as “boilerplate” which means they are typically used in all sorts of legal documents, for various reasons. One of those clauses is the “force majeure” clause. And if your attorney fails to include it in your contract, it could spell disaster for you!

“Force Majeure” means the occurrence of an event which is beyond the reasonable control of a party. Included are “acts of God,” such as earthquakes, fires, tornados, floods and the like. However, the term can also include wars, terrorist activities, strikes, embargoes, labor strikes or unrest, or shortages in supplies and materials.

For example, if you were a building contractor, and you couldn’t get a job completed due to a labor strike, or you were a musical performer who could not get to a performance due to an earthquake having destroyed the airport you had to fly into, a “force majeure” clause in your contract would act to excuse performance or to give you additional time to complete the job.

Now that you know what the term means, the next time you are dealing with a contract where time of performance is critical, stop to consider what happens if you or your contractor are prevented from completing performance due to some circumstance not reasonably within your control, and who should take the risk in that situation. Talk to your attorney about it, and when he or she uses the term force majeure, you will know what they mean.



Farewell 2011

A sunbeam to warm you,
A moonbeam to charm you,
A sheltering angel,
So nothing can harm you
May you have work for your hands to do.

May your pockets hold always a coin or two.
May the sun shine bright on your windowpane.
May the rainbow be certain to follow each rain.
May the hand of a friend always be near you.
And may God fill your heart with gladness to cheer you.

Sweet & Maier, S.C. Attorneys at Law

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Cut on the line and return with your name and address.

To:	John L. Maier, Jr.	Your Name:	_____
	Sweet & Maier S.C.	Address:	_____
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